

By: Harper-Brown

H.J.R. No. 129

A JOINT RESOLUTION

1 proposing a constitutional amendment to extend the number of days
2 that certain tangible personal property that is exempt from ad
3 valorem taxation due to its location in this state for a temporary
4 period may be located in this state for purposes of qualifying for
5 the tax exemption.

6 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

7 SECTION 1. Section 1-j(a), Article VIII, Texas
8 Constitution, is amended to read as follows:

9 (a) To promote economic development in the State, goods,
10 wares, merchandise, other tangible personal property, and ores,
11 other than oil, natural gas, and other petroleum products, are
12 exempt from ad valorem taxation if:

13 (1) the property is acquired in or imported into this
14 State to be forwarded outside this State, whether or not the
15 intention to forward the property outside this State is formed or
16 the destination to which the property is forwarded is specified
17 when the property is acquired in or imported into this State;

18 (2) the property is detained in this State for
19 assembling, storing, manufacturing, processing, or fabricating
20 purposes by the person who acquired or imported the property; and

21 (3) the property is transported outside of this State
22 not later than 730 [~~175~~] days after the date the person acquired or
23 imported the property in this State.

24 SECTION 2. Section 1-n(a), Article VIII, Texas

1 Constitution, as proposed by S.J.R. 6, 77th Legislature, Regular
2 Session, 2001, is amended to read as follows:

3 (a) To promote economic development in this state, the
4 legislature by general law may exempt from ad valorem taxation
5 goods, wares, merchandise, other tangible personal property, and
6 ores, other than oil, natural gas, and other petroleum products,
7 if:

8 (1) the property is acquired in or imported into this
9 state to be forwarded to another location in this state or outside
10 this state, whether or not the intention to forward the property to
11 another location in this state or outside this state is formed or
12 the destination to which the property is forwarded is specified
13 when the property is acquired in or imported into this state;

14 (2) the property is detained at a location in this
15 state that is not owned or under the control of the property owner
16 for assembling, storing, manufacturing, processing, or fabricating
17 purposes by the person who acquired or imported the property; and

18 (3) the property is transported to another location in
19 this state or outside this state not later than 730 [~~270~~] days after
20 the date the person acquired the property in or imported the
21 property into this state.

22 SECTION 3. The following temporary provision is added to
23 the Texas Constitution:

24 TEMPORARY PROVISION. (a) This temporary provision applies
25 to the constitutional amendment proposed by the 83rd Legislature,
26 Regular Session, 2013, to extend the number of days that certain
27 tangible personal property that is exempt from ad valorem taxation

1 due to its location in this state for a temporary period may be
2 located in this state for purposes of qualifying for the tax
3 exemption.

4 (b) The amendments to Sections 1-j and 1-n, Article VIII, of
5 this constitution take effect January 1, 2014, and apply only to a
6 tax year that begins on or after that date.

7 (c) This temporary provision expires January 1, 2015.

8 SECTION 4. This proposed constitutional amendment shall be
9 submitted to the voters at an election to be held November 5, 2013.
10 The ballot shall be printed to permit voting for or against the
11 proposition: "The constitutional amendment to extend the number of
12 days that certain tangible personal property that is exempt from ad
13 valorem taxation due to its location in this state for a temporary
14 period may be located in this state for purposes of qualifying for
15 the tax exemption."